

DECLARATION, POWER OF ATTORNEY AND
STATEMENT CLAIMING SMALL ENTITY STATUS

I, Terry D. Beard, declare: I am a citizen of the United States of America, residing at 1407 North View Drive, Westlake Village, California 91362. I believe I am the original, first and sole inventor of the invention entitled "MULTICHANNEL SPECTRAL MAPPING AUDIO APPARATUS AND METHOD" described and claimed in the attached specification. I have reviewed and understand the contents of the specification, including the claims. I acknowledge a duty to disclose information of which I am aware that is material to the examination of this application in accordance with 37 C.F.R. §1.56(a).

SMALL ENTITY STATUS STATEMENT

I further declare that I qualify as an independent inventor as defined in 37 C.F.R. §1.9(c) for purposes of paying reduced fees under 35 U.S.C. §§41(a) and (b) to the Patent and Trademark Office with regard to this invention.

I have not assigned, granted, conveyed or licensed and am under no obligation under contract or law to assign, grant, convey or license, any rights in the invention to any person who could not be classified as an independent inventor under 37 C.F.R. §1.9(c) if that person had made the invention, or to any concern which would not qualify as a small business concern under 37 C.F.R. §1.9(e).

I acknowledge the duty to file, in this application or the patent issuing on this application, notification of any change in status resulting in loss of entitlement to small entity status before paying or at the time of paying the earliest of: (1) the issue fee or (2) any maintenance fee, which is due after the date on which status as a small entity is no longer appropriate. (37 C.F.R. §1.28(b))

I declare further that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true. These statements were made with the knowledge that willful false statements and the like so

made are punishable by fine or imprisonment, or both, under 18 U.S.C. §1001, and that such willful false statements may jeopardize the validity of this application or any patent issuing from this application.

POWER OF ATTORNEY

I hereby appoint Richard S. Koppel (Reg. No. 26,475) and Eric A. Gifford (Reg. No. 33,501) whose address is:

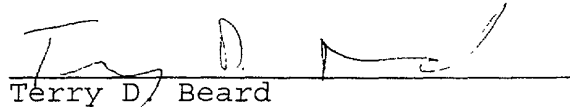
KOPPEL & JACOBS

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my attorney and agent with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected with the application.

Wherefore, I subscribe my name to the foregoing specification, claims and declaration.

Date: Sept. 18, 1996


Terry D. Beard

Post Office Address:

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